

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|-----------------------|---------------------|---------------------|-----------------|
| | Emergency Services | Veterans' Relief | Social Services | Law Library |
| Revenues | | | | |
| Taxes | \$ - | \$ 65,631 | \$ 146,849 | \$ - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 121,420 | 57 | 1,542,541 | - |
| Charges for Services | - | - | 180,525 | 32,107 |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous | 1,085 | 2,328 | 12,490 | - |
| Total Revenues | 122,505 | 68,016 | 1,882,405 | 32,107 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | - | 55,619 |
| Security of Persons & Property | 206,949 | - | 49,296 | - |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | - | 44,054 | 238,178 | - |
| Mental & Physical Health | - | - | 1,404,915 | - |
| Culture & Recreation | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | - | - | - |
| Total Expenditures | 206,949 | 44,054 | 1,692,389 | 55,619 |
| Excess of Revenues Over (Under) | | | | |
| Expenditures | (84,444) | 23,962 | 190,016 | (23,512) |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | 2,940 | 6,534 | - |
| Transfers-In | 117,423 | - | 192,159 | 23,163 |
| Transfers-Out | - | - | (34,000) | - |
| Total Other Financing Sources/(Uses) | 117,423 | 2,940 | 164,693 | 23,163 |
| Excess of Revenues & Other Financing Sources/(Uses) | | | | |
| Over (Under) Expenditures | 32,979 | 26,902 | 354,709 | (349) |
| Fund Balance as of January 1 | 90,999 | 62,578 | 662,145 | 2,647 |
| Fund Balance as of December 31 | \$ 123,978 | \$ 89,480 | \$ 1,016,854 | \$ 2,298 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|--------------------|---------------------|----------------------|------------------|
| | SW Wash Fair | Communications | Treasurer's O & M | Drug Control |
| Revenues | | | | |
| Taxes | \$ - | \$ 438,018 | \$ - | \$ - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 61,142 | 1,606,013 | - | - |
| Charges for Services | 378,264 | 371,453 | 79,079 | - |
| Fines & Forfeits | - | - | - | 27,226 |
| Miscellaneous | 332,870 | 36,371 | 8,803 | - |
| Total Revenues | 772,276 | 2,451,855 | 87,882 | 27,226 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | 80,914 | - |
| Security of Persons & Property | - | 1,901,232 | - | 316 |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | - |
| Mental & Physical Health | - | - | - | - |
| Culture & Recreation | 997,830 | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | 198,367 | - | - |
| Total Expenditures | 997,830 | 2,099,599 | 80,914 | 316 |
| Excess of Revenues Over (Under) Expenditures | (225,554) | 352,256 | 6,968 | 26,910 |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | 191,000 | - | - | - |
| Transfers-Out | - | - | - | (34,000) |
| Total Other Financing Sources/(Uses) | 191,000 | - | - | (34,000) |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (34,554) | 352,256 | 6,968 | (7,090) |
| Fund Balance as of January 1 | 18,962 | 1,047,498 | 127,950 | 17,527 |
| Fund Balance as of December 31 | \$ (15,592) | \$ 1,399,754 | \$ 134,918 | \$ 10,437 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|--------------------------|---------------------|-----------------------|-------------------|
| | Community Development | Forest Counties | Flood Control Zone | Paths & Trails |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | 1,450,031 | - | - | - |
| Intergovernmental | 79,394 | 436,403 | 393,807 | - |
| Charges for Services | 1,114,531 | - | - | - |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous | 2,738 | - | - | 2,325 |
| Total Revenues | 2,646,694 | 436,403 | 393,807 | 2,325 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | - | - |
| Security of Persons & Property | 1,081,156 | 7,650 | - | - |
| Physical Environment | 47,844 | - | 429,642 | - |
| Transportation | - | - | - | - |
| Economic Environment | 776,198 | - | - | - |
| Mental & Physical Health | - | - | - | - |
| Culture & Recreation | - | 193,433 | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | - | - | - |
| Total Expenditures | 1,905,198 | 201,083 | 429,642 | - |
| Excess of Revenues Over (Under) Expenditures | 741,496 | 235,320 | (35,835) | 2,325 |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | - | - | - | 15,829 |
| Transfers-Out | - | (101,556) | - | (2,159) |
| Total Other Financing Sources/(Uses) | - | (101,556) | - | 13,670 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 741,496 | 133,764 | (35,835) | 15,995 |
| Fund Balance as of January 1 | 922,997 | 1,403,953 | 681,105 | 71,582 |
| Fund Balance as of December 31 | \$ 1,664,493 | \$ 1,537,717 | \$ 645,270 | \$ 87,577 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|------------------------|----------------------|-----------------------|------------------|
| | Distressed Counties | REET E-Technology | Dispute Resolution | Grant Award |
| Revenues | | | | |
| Taxes | \$ 900,365 | \$ 4,845 | \$ - | \$ - |
| Licenses & Permits | - | - | 12,627 | - |
| Intergovernmental | - | 10,220 | - | 31,826 |
| Charges for Services | - | - | 32,014 | - |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous | 32,519 | - | - | 28 |
| Total Revenues | 932,884 | 15,065 | 44,641 | 31,854 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | 47,600 | - |
| Security of Persons & Property | - | - | - | 25,357 |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | 513,322 | - | - | - |
| Mental & Physical Health | - | - | - | - |
| Culture & Recreation | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | - | - | - |
| Total Expenditures | 513,322 | - | 47,600 | 25,357 |
| Excess of Revenues Over (Under) Expenditures | 419,562 | 15,065 | (2,959) | 6,497 |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | - | - | 5,000 | - |
| Transfers-Out | - | - | - | - |
| Total Other Financing Sources/(Uses) | - | - | 5,000 | - |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 419,562 | 15,065 | 2,041 | 6,497 |
| Fund Balance as of January 1 | 2,646,937 | - | 11,430 | 26,611 |
| Fund Balance as of December 31 | \$ 3,066,499 | \$ 15,065 | \$ 13,471 | \$ 33,108 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|---------------------|--------------------|--------------------------------|-----------------------|
| | Election Reserve | Auditor's O & M | Criminal Drug Investigation | Sheriff's Airplane |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | 122,681 | 44,136 | - | - |
| Charges for Services | 17,323 | 38,261 | - | - |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous | 3,427 | 6,598 | 2,320 | 12,438 |
| Total Revenues | 143,431 | 88,995 | 2,320 | 12,438 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | 118,923 | 14,512 | - | - |
| Security of Persons & Property | - | - | 1,518 | - |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | 12,441 |
| Economic Environment | - | - | - | - |
| Mental & Physical Health | - | - | - | - |
| Culture & Recreation | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | 5,992 | 15,922 | - | - |
| Total Expenditures | 124,915 | 30,434 | 1,518 | 12,441 |
| Excess of Revenues Over (Under) | | | | |
| Expenditures | 18,516 | 58,561 | 802 | (3) |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | - | - | - | - |
| Transfers-Out | - | - | - | - |
| Total Other Financing Sources/(Uses) | - | - | - | - |
| Excess of Revenues & Other Financing Sources/(Uses) | | | | |
| Over (Under) Expenditures | 18,516 | 58,561 | 802 | (3) |
| Fund Balance as of January 1 | 139,855 | 168,382 | 35,454 | 11,862 |
| Fund Balance as of December 31 | \$ 158,371 | \$ 226,943 | \$ 36,256 | \$ 11,859 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | | |
|--|-------------------|-----------------------|--------------------------------|-------------------|
| | Public Health | Senior Transportation | SWW Fair Entertainment Reserve | Stadium |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 154,450 |
| Licenses & Permits | 444,891 | - | - | - |
| Intergovernmental | 991,655 | \$ 425,266 | - | - |
| Charges for Services | 287,497 | 48,519 | - | - |
| Fines & Forfeits | 100 | - | - | - |
| Miscellaneous | 67,122 | - | 1 | 5,712 |
| Total Revenues | 1,791,265 | 473,785 | 1 | 160,162 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | - | - |
| Security of Persons & Property | - | - | - | - |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | - | 519,894 | - | 161,375 |
| Mental & Physical Health | 2,387,328 | - | - | - |
| Culture & Recreation | - | - | - | - |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | - | - | - |
| Total Expenditures | 2,387,328 | 519,894 | - | 161,375 |
| Excess of Revenues Over (Under) Expenditures | (596,063) | (46,109) | 1 | (1,213) |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | 250,000 | 143,907 | - | - |
| Transfers-Out | - | - | - | (16,000) |
| Total Other Financing Sources/(Uses) | 250,000 | 143,907 | - | (16,000) |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (346,063) | 97,798 | 1 | (17,213) |
| Fund Balance as of January 1 | 667,341 | 130,644 | 28 | 181,198 |
| Fund Balance as of December 31 | \$ 321,278 | \$ 228,442 | \$ 29 | \$ 163,985 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Special Revenue | | Debt Service | |
|--|------------------|----------------------|----------------------|----------------------|
| | Senior Services | Total | 2003 Bond Redemption | 1999 Bond Redemption |
| Revenues | | | | |
| Taxes | \$ - | \$ 1,710,158 | \$ - | \$ - |
| Licenses & Permits | - | 1,907,549 | - | - |
| Intergovernmental | 321,169 | 6,187,730 | - | - |
| Charges for Services | 193,255 | 2,772,828 | - | - |
| Fines & Forfeits | - | 27,326 | - | - |
| Miscellaneous | 72,423 | 601,598 | 51 | 149 |
| Total Revenues | 586,847 | 13,207,189 | 51 | 149 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | 317,568 | - | 158 |
| Security of Persons & Property | - | 3,273,474 | - | - |
| Physical Environment | - | 477,486 | - | - |
| Transportation | - | 12,441 | - | - |
| Economic Environment | 710,983 | 2,964,004 | - | - |
| Mental & Physical Health | - | 3,792,243 | - | - |
| Culture & Recreation | 161,123 | 1,352,386 | - | - |
| Debt Service: | | | | |
| Principal | - | - | 310,000 | 170,000 |
| Interest & Other Debt Service | - | - | 484,378 | 333,457 |
| Capital Outlays | 6,085 | 226,366 | - | - |
| Total Expenditures | 878,191 | 12,415,968 | 794,378 | 503,615 |
| Excess of Revenues Over (Under) Expenditures | (291,344) | 791,221 | (794,327) | (503,466) |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | 9,474 | - | - |
| Transfers-In | 192,739 | 1,131,220 | 794,377 | 687,082 |
| Transfers-Out | - | (187,715) | - | (183,624) |
| Total Other Financing Sources/(Uses) | 192,739 | 952,979 | 794,377 | 503,458 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (98,605) | 1,744,200 | 50 | (8) |
| Fund Balance as of January 1 | 132,033 | 9,261,718 | 1,825 | 5,973 |
| Fund Balance as of December 31 | \$ 33,428 | \$ 11,005,918 | \$ 1,875 | \$ 5,965 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Debt Service | Capital Projects | | Capital Projects |
|--|--------------------|---------------------|------------------------|---------------------|
| | Total | Land Acquisition | 2003 Construction Fund | Total |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Charges for Services | - | - | - | - |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous | 200 | 48,759 | - | 48,759 |
| Total Revenues | 200 | 48,759 | - | 48,759 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | 158 | 65,282 | - | 65,282 |
| Security of Persons & Property | - | - | 7,226 | 7,226 |
| Physical Environment | - | - | - | - |
| Transportation | - | - | - | - |
| Economic Environment | - | - | - | - |
| Mental & Physical Health | - | - | - | - |
| Culture & Recreation | - | - | - | - |
| Debt Service: | | | | |
| Principal | 480,000 | - | - | - |
| Interest & Other Debt Service | 817,835 | - | - | - |
| Capital Outlays | - | 6,829 | 1,919,254 | 1,926,083 |
| Total Expenditures | 1,297,993 | 72,111 | 1,926,480 | 1,998,591 |
| Excess of Revenues Over (Under) Expenditures | (1,297,793) | (23,352) | (1,926,480) | (1,949,832) |
| Other Financing Sources/(Uses) | | | | |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of General Fixed Assets | - | - | - | - |
| Transfers-In | 1,481,459 | - | 1,885,000 | 1,885,000 |
| Transfers-Out | (183,624) | (7,096) | - | (7,096) |
| Total Other Financing Sources/(Uses) | 1,297,835 | (7,096) | 1,885,000 | 1,877,904 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 42 | (30,448) | (41,480) | (71,928) |
| Fund Balance as of January 1 | 7,798 | 1,611,547 | 50,783 | 1,662,330 |
| Fund Balance as of December 31 | \$ 7,840 | \$ 1,581,099 | \$ 9,303 | \$ 1,590,402 |

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended December 31, 2005

| | Total Nonmajor Governmental Funds |
|--|--|
| Revenues | |
| Taxes | \$ 1,710,158 |
| Licenses & Permits | 1,907,549 |
| Intergovernmental | 6,187,730 |
| Charges for Services | 2,772,828 |
| Fines & Forfeits | 27,326 |
| Miscellaneous | 650,557 |
| Total Revenues | 13,256,148 |
| Expenditures | |
| Current: | |
| General Government Services | 383,008 |
| Security of Persons & Property | 3,280,700 |
| Physical Environment | 477,486 |
| Transportation | 12,441 |
| Economic Environment | 2,964,004 |
| Mental & Physical Health | 3,792,243 |
| Culture & Recreation | 1,352,386 |
| Debt Service: | |
| Principal | 480,000 |
| Interest & Other Debt Service | 817,835 |
| Capital Outlays | 2,152,449 |
| Total Expenditures | 15,712,552 |
| Excess of Revenues Over (Under) Expenditures | (2,456,404) |
| Other Financing Sources/(Uses) | |
| Refunding Bonds Issued | - |
| Payment to Refunded Bond Escrow Agent | - |
| Bond Issue Premium (Discount) | - |
| Proceeds from Sale of General Fixed Assets | 9,474 |
| Transfers-In | 4,497,679 |
| Transfers-Out | (378,435) |
| Total Other Financing Sources/(Uses) | 4,128,718 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 1,672,314 |
| Fund Balance as of January 1 | 10,931,846 |
| Fund Balance as of December 31 | \$ 12,604,160 |